IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

I. T. Appeal NO. 939 of 2000

The Commissioner of Income Tax ... ... Petitioner

vs.

M/s. National Radio & Electronics Co. Ltd. .. ... Respondents

A. K. Kotangale for Petitioners
B. C. Tripathi for Respondents.

CORAM: **S. RADHAKRISHNAN**
AND
A. S. AGUIAR J.J.

Date: 13/6/2005

P.C.

Heard learned counsel for the Petitioners and the learned counsel for the Respondents. The following substantial question of law is sought to be raised in this appeal:

> "Whether on the facts and in the circumstances of the case the Tribunal was justified in law in holding that the expenditure incurred by the assessee in India in providing facilities like air fare, train fare etc., to the fees for technical services and no tax is deductible at source in respect of these expenditure?"

2. Both the learned counsel for Petitioners and the Respondents fairly state that the issue involved in the present petition is squarely covered

and answered in favour of the assessee in **Commissioner of Income Tax VS. Tata Engineering Co. Ltd., (Bom.) 245 ITR (Bom.) 923**. In the aforesaid facts and circumstances, as the issue has already been concluded by this court by the aforesaid judgment of this Court, dismiss the above appeal.

S. RADHAKRISHNAN J

A. S. AGUIAR J.